

EXHIBIT “B”

Carlson Advisors, LLP

Certified Public Accountants
Management Consultants
Taking Your Future Into Account

Invoice No.189532
Date 03/10/2017
Client No. 110280.000

DAKOTA PLAINS HOLDINGS, INC.

294 Grove Lane East
Suite 120
Wayzata, MN 55391

Services rendered during January 2017

Handle payroll matters.	\$ 960.00
Expenses - Postage.	48.76
Work related to financial statements; Engagement letter.	<u>2,575.00</u>
Total	\$ <u><u>3,583.76</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,063.40	0.00	0.00	0.00	0.00	5,063.40

Payment Terms - Net 30 Days
Interest will be charged at a rate of 12% on balances over 60 days.

7101 Northland Circle, Suite 123,
Minneapolis, MN 55428

Carlson Advisors, LLP
Minnesota Timesheet Detail
WIP Date From 1/1/2017 To 1/31/2017

Client #	Client Name	WIP Date	Last Name	Service	Service Description	Hours	WIP Amount	Reference
B160 Fee/Employment Application								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.5	"Internal" engagement letter
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	RADINTZ	11007	1120S Admin Support	0.25	16.25	engagement letter
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	RADINTZ	74530	PSAN Admin Support	0.25	16.25	engagement letter
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	KRAY	75050	GEN Other (descr. required)	0.5	135	"Internal" engagement letter and email to marry
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	KRAY	75050	GEN Other (descr. required)	0.5	135	"Internal" tax engagement letter
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	WILLS	75050	GEN Other (descr. required)	1	155	Make engagement letter
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/11/2017	KRAY	75050	GEN Other (descr. required)	0.5	125	"Internal" review petition
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/18/2017	KRAY	75050	GEN Other (descr. required)	1	270	"Internal" declaration and call with attorney
Total						4.25	920.00	
B200 Operations								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/4/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.5	"Internal" tax return to gary
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	KRAY	75050	GEN Other (descr. required)	0.25	62.5	"Internal" December information
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/6/2017	KRAY	75050	GEN Other (descr. required)	0.25	62.5	"Internal" email from gary
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/10/2017	KRAY	75050	GEN Other (descr. required)	0.5	125	"Internal" review updated gis and reconciliations
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/10/2017	WILLS	75050	GEN Other (descr. required)	0.5	77.5	Review fixed asset files, add fixed assets and disposals, correspondence with Gary regarding reports.
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/10/2017	KRAY	75050	GEN Other (descr. required)	3	750	"Internal" review december reconciliations and general ledger details
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/12/2017	KRAY	75050	GEN Other (descr. required)	1.5	375	"Internal" review december financial statements
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/13/2017	KRAY	75050	GEN Other (descr. required)	0.5	135	"Internal" draft email and review updated version of December financial statements
Total						6.75	1,655.00	
B240 Tax Issues								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/12/2017	BRAUNIG	60015	CWU Review/Checking	1.5	105	Onsite at DakP for Q4 processing
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/25/2017	BRAUNIG	60025	CWU Correspondence	0.25	17.5	various emails about 1099s
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/28/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.5	"Internal" reviewing 1099 information received
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/28/2017	SCHUTTE	60010	CWU Data Input	2	130	enter 1099 information
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/30/2017	QUILLING	62050	Other (Description required)	0.25	15	2016 1099's
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/30/2017	ROBINSON	60270	PRTX W-2/Annual Filings	0.5	31	Working on the Q4 pr return
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/30/2017	BRAUNIG	60220	PRTX Quarterly Reports	1	70	Prep Q4
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/30/2017	BRAUNIG	60220	PRTX Quarterly Reports	1	70	Review and correct 1099s
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	BAUMANN	19002	Misc. Review/Checking	0.1	11	"Internal" Reviewed 1099's for accuracy.
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	DUCOSIN	60270	PRTX W-2/Annual Filings	1.5	67.5	Process 1099s & W2s
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	BRAUNIG	60220	PRTX Quarterly Reports	2.5	175	Process 1099 for Dakp, DPTS and Marketing 2016
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	ROBINSON	60270	PRTX W-2/Annual Filings	2.75	170.5	Q4 pr returns, 941, 640, MN withholding, ND withholding, MN UI, ND UI, submit W2's to SSA, submit W2's to MN, submit W2's to ND, TRGS, backup paperwork for reviewer, put in for review.
Total						13.6	960.00	
Expenses Incurred								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	TRULY	60100	BEXP Postage and Courier	0	4.6	(PVD)
110280.000	DAKOTA PLAINS HOLDINGS, INC.	1/31/2017	TRULY	60100	BEXP Postage and Courier	0	44.16	(PVD) \$16.56 + \$27.60 = \$44.16
						0	48.76	
Totals						24.6	3,583.76	

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Invoice No.189527
Date 03/10/2017
Client No. 110280.000

DAKOTA PLAINS HOLDINGS, INC.

294 Grove Lane East
Suite 120
Wayzata, MN 55391

Services rendered during February 2017

Handle payroll matters.	\$	395.50
Work related to financial statements.		1,080.00
Expenses - Postage.		<u>4.14</u>
Total	\$	<u><u>1,479.64</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,063.40	0.00	0.00	0.00	0.00	5,063.40

Payment Terms - Net 30 Days
Interest will be charged at a rate of 12% on balances over 60 days.

7101 Northland Circle, Suite 123,
Minneapolis, MN 55428

Carlson Advisors. LLP

Employee Timesheet Detail

WIP Date From 2/1/2017 To 2/28/2017

Client Code	C Client Name	WIP Date	Last Name	Service	Service Description	Hours	WIP Amount	Reference
B200 Operation Issues								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/8/2017	KRAY	75050	GEN Other (descr. required)	0.5	135.00	*Internal* January information from Gary
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/8/2017	KRAY	75050	GEN Other (descr. required)	1.5	405.00	*Internal* review reconciliations and general ledger detail for Marketing, Sand and DPTS and email to Gary on questions
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/9/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* review updated general ledger detail and reconciliations for DPTS
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/9/2017	KRAY	75050	GEN Other (descr. required)	1.25	337.50	*Internal* review DAKP general ledger detail and reconciliations
Total Operation Issues							945.00	
B240 Tax Issues								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/1/2017	DUCOSIN	60270	PRTX W-2/Annual Filings	0.1	6.50	Finish processing 1099s
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/3/2017	BRAUNIG	60220	PRTX Quarterly Reports	0.25	17.50	Reprint W-2
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/10/2017	BRAUNIG	60010	CWU Data Input	1	70.00	Review and remit tax payments for Q4
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/15/2017	ROBINSON	60010	CWU Data Input	0.75	45.75	Enter North Dakota Employees and SS for Pam
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/15/2017	BRAUNIG	60215	PRTX Payments	2	140.00	Create WSI report and submit, resubmit tax payments
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/16/2017	ROBINSON	60010	PR Data Input	0.75	45.75	SS # SPREADSHEET FOR NORTH DAKOTA EMPLOYEES FOR PAM
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/24/2017	BRAUNIG	60120	PR Reports/File Queries/Paymen	1	70.00	Change address for 7 employees and resend W-2s
Total Tax Issues							395.5	
Expenses Incurred								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/4/2017	KRAY	75050	GEN Other (descr. required)	0.5	135.00	*Internal* Invoicing
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/10/2017	TRULY	80100	BEXP Postage and Courier	0	0.46	
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/16/2017	TRULY	80100	BEXP Postage and Courier	0	0.46	
110280.000	DAKOTA PLAINS HOLDINGS, INC.	2/24/2017	TRULY	80100	BEXP Postage and Courier	0	3.22	(PJB) 7 x .46 = \$ 3.22
Total Expenses Incurred							139.14	
Total for Services rendered in February 2017							1,479.64	

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Invoice No.190237
Date 04/04/2017
Client No. 110280.000

DAKOTA PLAINS HOLDINGS, INC.

294 Grove Lane East
Suite 120
Wayzata, MN 55391

Services rendered during March 2017

Handle payroll matters.	\$	105.00
Work related to financial statements and bankruptcy reporting.		675.00
Expenses - Postage.		0.46
Preparation and e-filing of extension of the 2016 tax return..		<u>20.75</u>
Total	\$	<u>801.21</u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
5,864.61	0.00	0.00	0.00	0.00	5,864.61

Payment Terms - Net 30 Days
Interest will be charged at a rate of 12% on balances over 60 days.

7101 Northland Circle, Suite 123,
Minneapolis, MN 55428

Employee Timesheet Detail

WIP Date From 3/1/2017 To 3/31/2017

Client Code./ Client Name	WIP Date	Last Name	Service	Service Description	Hours	WIP Amount	Reference
B200 Operation Issues							
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/20/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50 *Internal* review responses from Gary on questions related to general ledger details
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/20/2017	KRAY	75050	GEN Other (descr. required)	1.5	405.00 review general ledger details for all companies and email to gary on questions
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/23/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50 *Internal* review updated general ledger detail for Gary
Total Operation Issues						540.00	
B240 Tax Issues							
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/4/2017	BALLWEG	10003	1120 Prepare Extension	0.1	11.00
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/4/2017	RADINTZ	10007	1120 Admin Support	0.15	9.75 efile extension
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/9/2017	BRAUNIG	60110	PR Data Input	0.75	52.50 Pay IRS notice penalties for dishonored payments and re send W-2s to employees
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/20/2017	BRAUNIG	60015	CWU Review/Checking	0.75	52.50 Phone call with ND workforce and email w-2
Total Tax Issues						125.75	
Expenses Incurred							
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/4/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50 *Internal* Bankruptcy reporting for February Services
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/10/2017	TRULY	80100	BEXP Postage and Courier	0	0.46 (PJB) 1099
110280.000	DAKOTA PLAINS HOLDINGS, INC.	3/10/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50 *Internal* drafting invoices
Total Expenses Incurred						135.46	
Total for Services rendered in March 2017						801.21	

Carlson Advisors, LLP

Certified Public Accountants

Management Consultants

Taking Your Future Into Account

Invoice No.192033

Date 05/08/2017

Client No. 110280.000

DAKOTA PLAINS HOLDINGS, INC.

294 Grove Lane East

Suite 120

Wayzata, MN 55391

Services rendered during April 2017

Review of financial information.	\$	270.00
Tax Matters.		385.00
Invoicing and review of fee application.		<u>148.50</u>
Total	\$	<u><u>803.50</u></u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
803.50	5,864.61	0.00	0.00	0.00	6,668.11

Payment Terms - Net 30 Days

Interest will be charged at a rate of 12% on balances over 60 days.

7101 Northland Circle, Suite 123,

Minneapolis, MN 55428

WIP Date From 4/1/2017 To 4/30/2017

803.50

WIP Date From 5/1/2017 To 6/30/2017

Client Code	Client Name	WIP Date	Last Name	Service	Service Description	Hours	WIP Amount	Reference
B200 Operation Issues								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	5/5/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* Review April services and draft invoice
110280.000	DAKOTA PLAINS HOLDINGS, INC.	5/9/2017	KRAY	75050	GEN Other (descr. required)	1.00	270.00	*Internal* review bankruptcy filings
Total Operation Issues							<u>337.50</u>	
Total Services Rendered in May 2017							<u><u>337.50</u></u>	

Carlson Advisors, LLP
Employee Timesheet Detail
WIP Date From 7/1/2017 To 8/14/2017

Client Code	Client Name	WIP Date	Last Name	Service	Service Description	Hours	WIP Amount	Reference
B180 Fee/Employment Application'								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	7/7/2017	KRAY	75050	GEN Other (descr. required)	0.50	135.00	*Internal* billing for may and june
110280.000	DAKOTA PLAINS HOLDINGS, INC.	7/11/2017	KRAY	75050	GEN Other (descr. required)	2.00	540.00	*Internal* review fee application and review time since january and make changes to fee application
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/2/2017	KRAY	75050	GEN Other (descr. required)	0.50	135.00	*Internal* pc w/ andrew on fee application and timing
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/10/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* email on fee application
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/14/2017	KRAY	75050	GEN Other (descr. required)	1.00	270.00	*Internal* Updated Fee Application
Total						4.25	1,147.50	
B200 Operations								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	7/14/2017	KRAY	75050	GEN Other (descr. required)	0.50	135.00	*Internal* 2012 and 2013 bank statements for Gary
110280.000	DAKOTA PLAINS HOLDINGS, INC.	7/19/2017	WILLS	75050	GEN Other (descr. required)	1.50	232.50	Time gathering bank recs, bank statements, check ledgers, CC detail, etc. for Gary
Total						2.00	367.50	
B240 Tax Issues								
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/3/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* review IRS claim
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/3/2017	HENLEY	10005	1120 Client Representation	1.75	498.75	call from marty re IRS claim. review files for filings. tc internal re filings and whether claim should exist. emails thereon
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/3/2017	WILLS	10001	1120 Preparation	1.75	271.25	time spent looking into form 720 and pcs with Joel regarding the same
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/4/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* w/ matt and joel on irs communication
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/4/2017	WILLS	75050	GEN Other (descr. required)	0.50	77.50	With Joel on Notice
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/4/2017	HENLEY	10005	1120 Client Representation	2.00	570.00	discussion with baker hostetler attorney jimmy regarding IRS claim.meet with Matt Wills regarding appropriate response to IRS
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/7/2017	KRAY	75050	GEN Other (descr. required)	0.25	67.50	*Internal* w/ joel and matt on response to IRS claim
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/7/2017	WILLS	75050	GEN Other (descr. required)	2.00	310.00	Gather info and write letter regarding IRS claim
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/14/2017	HENLEY	10005	1120 Client Representation	1.00	285.00	IRS matter regarding claim response w matt
110280.000	DAKOTA PLAINS HOLDINGS, INC.	8/14/2017	WILLS	75050	GEN Other (descr. required)	1.00	155.00	Meeting with Joel regarding IRS proof of claim
Total						10.75	2,370.00	
Totals						17.00	3,885.00	